

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,)	
)	Case No. 18-cv-867
Plaintiff,)	
)	
v.)	
)	
MICHAEL KUSEK, JILL KUSEK,)	
ONEIDA COUNTY,)	
WISCONSIN DEPARTMENT OF REVENUE,)	
WISCONSIN PUBLIC SERVICE,)	
RHINELANDER DENTAL LLC,)	
SACRED HEART ST. MARYS HOSPITAL I,)	
and MINISTRY MEDICAL GROUP)	
NORTHERN.)	
)	
Defendants.)	
)	

**ORDER CONFIRMING THE SALE OF THE SUBJECT REAL PROPERTY AND
DIRECTING DISTRIBUTION OF PROCEEDS**

On February 12, 2020, the United States filed a Motion for Order Confirming the Sale of the Property and Directing Distribution of Proceeds. Upon review, it is hereby ORDERED that the motion is GRANTED.

It is further ORDERED that the sale of the real property located at 4085 County Hwy W., Rhinelander, Wisconsin (the "Property") to KNH Investments LLC for \$16,000 is CONFIRMED.

It is further ORDERED that the IRS shall issue a deed for the Property to KNH Investments LLC.

It is further ORDERED the Clerk of the Court shall distribute the proceeds from the sale (\$16,000) as follows:

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A. *First*, to PALS (payable to the **United States Treasury**) for the cost of the sale in the amount of \$684.99. The check shall be sent to:

Amy Beatty
Internal Revenue Service
211 W. Wisconsin Avenue
Milwaukee, WI 53203-2303

B. *Second*, to Oneida County Wisconsin (payable to **Oneida County Treasurer**) in the amount of **\$8,379.17**, in satisfaction of unpaid tax warrants against the Property through February 2020. The check shall be sent to:

Oneida County Treasurer
P.O. Box 400
Rhineland, WI 54504

C. *Third*, to Town of Pine Lake (payable to **Pine Lake Town Treasurer**) in the amount of \$919.92 as of January 31, 2020, in satisfaction of unpaid local property taxes due by January 31, 2020. The check shall be sent to:

Pine Lake Town Treasurer
P.O. Box 1124
Rhineland, WI 54501

D. *Fourth*, the **remainder** to the United States (payable to the **United States Department of Justice**) to be applied towards Michael Kusek's unpaid federal unemployment tax liabilities for tax years 2005, 2006, 2007, 2008, 2009, 2010 and 2011 (in the amount of \$2,221.19 as of March 1, 2019, including any statutory fees and interest that continue to accrue from that date until fully paid); and, the remainder to apply towards Kusek's employment tax liabilities for periods in tax years 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 (in the amount of \$339,519.96 as of March 1, 2019, including any statutory fees and interest that continue to accrue from that date until fully paid), and pursuant to the judgment entered against Michael Kusek at ECF No. 36. The check shall be sent to:

Tax Division, FLU Unit
U.S. Department of Justice
P.O. Box 310
Ben Franklin Station
Washington, DC 20044

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IT IS SO ORDERED.

Dated: FEBRUARY 13, 2020



The Honorable James D. Peterson
District Judge